

**OPINION
45-66**

June 14, 1945 (OPINION)

CITY

RE: Lots - Special Assessment

This is in reply to your letter of June 7 which you ask the opinion of this office as to whether city lots - for instance, in the city of Bismarck - sold by the county after March thirty-first are subject to special assessments for improvement purposes or whether the provisions of section 57-2818, which provides that land sold by the county after March thirty-first shall not be assessed and taxed for the current year, includes special assessments.

We do not believe that special assessments are included in the provisions of chapter 57-2818. The taxes referred to therein are general taxes and do not include special assessments.

A "special assessment" for benefits is a mode of levying upon particular property and charging it with a local burden, with reference to the peculiar and specific benefit to such property by reason of the improvements. *Atlantic Coast Line R. Co. v. City of Gainesville*, 29 A.L.R. 668.

The distinction between tax and special assessment is that "tax" is imposed for some general or public object, whereas "special assessment" is levied for special purpose and property is specially assessed in proportion to which it is benefited.

It is the opinion of this office, therefore, that section 57-2818 does not exempt city property from special assessments even though the county may sell such property after March 31, 1945.

NELS G. JOHNSON

Attorney General